

SCDE's Agency Assessment of Subrecipient' s Risk for LEAs (Districts)

Compiled by the Office of Auditing Services

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Based on FY 2017-2018 performance, subrecipients will be rated based upon the following criteria:

Risk Criteria	High	Medium	Low
Criteria 1-Personnel Turnover (weighted - 4,2,1)	High turnover in key personnel	Stability in key personnel	Experienced key personnel
Criteria 2-Required Reporting (weighted - 4,2,1)	Required reporting not submitted	Required reporting submitted but not timely	Required reporting submitted timely
Criteria 3-Program Compliance (weighted - 5,3,1)	Significant programmatic noncompliance noted during program office monitoring	Minor programmatic deficiencies noted during program office monitoring	Very minimal or no instances of programmatic noncompliance noted during program office monitoring
Criteria 4-Fiscal Compliance* (weighted - 5,3,1)	Significant fiscal deficiencies noted during program office monitoring	Minor fiscal deficiencies noted during program office monitoring	Very minimal or no instances of fiscal deficiencies during program office monitoring
Criteria 5-Performance (weighted 5,3,1)	Failed to meet performance requirements, expectations, and outcomes	Met most performance requirements, expectations, and outcomes	Met performance requirements, expectations, and outcomes
Criteria 6-Technical Assistance (weighted - 4,2,1)	Frequent need for support and technical assistance	Periodic need for support and technical assistance	Infrequent need for support and technical assistance
Criteria 7-Audit Report (weighted 3,2,1)	Annual Audit Report received more than 30 days after the December 1st due date.	Annual Audit Report received within 30 days of the December 1st due date.	Annual Audit Report received on or before the December 1st due date.
Criteria 8-Management Systems* (weighted - 5,3,1)	At least one material weakness; More than one significant deficiency or noncompliance finding; More than one federal award finding	One significant deficiency; One noncompliance finding; One federal award finding; 3 or more major management letter comments	No significant deficiencies or material weaknesses in financial statements or federal awards; no noncompliance findings; less than 3 major management letter comments
Criteria 9-Financial Stability* (weighted - 5,3,1)	Unrestricted general fund balance is less than 8.33% of general fund operating expenditures.	Unrestricted general fund balance is between 8.33% and 9.99% of general fund operating expenditures.	Unrestricted general fund balance is 10% or more of general fund operating expenditures.
Criteria 10: Other Material Factors such as Accreditation and Test Security and Cheating Violations (weighted district accreditation issues 10,5,3; weighted school accreditation issues 5,3,1; Fraud)*	Pervasive violations; School on probation; District accreditation status is warned.	School level accreditation is warned; District accreditation status is warned; localized violations	School level accreditation is advised

* Supertier criteria; score can increase to a 10.

Rating key

9-18 = Low Risk.

19-28 = Medium Risk

29 or higher = High Risk